

**ORIGINAL**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

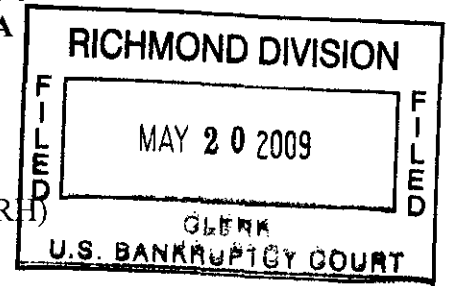
In re:

CIRCUIT CITY STORES, INC, *et al.*,  
Debtors.

Chapter 11

Case No. 08-35653 (KRH)

Jointly Administered



**RESPONSE OF ONKYO USA CORPORATION TO DEBTORS'  
FOURTH OMNIBUS OBJECTION TO CERTAIN DUPLICATIVE CLAIMS**

Onkyo USA Corporation ("Onkyo"), by and through its undersigned attorneys, hereby submits this response to the Debtors' Fourth Omnibus Objection To Certain Duplicative Claims (the "Motion"), and respectfully states as follows:

1. Onkyo previously filed three (3) proofs of claim against debtor Circuit City Stores, Inc. (the "Debtor"). The first proof of claim was assigned Claim No. 128 and was in the aggregate amount of \$4,905,048.57 and sought priority pursuant to section 503(b)(9) of the Bankruptcy Code. The second proof of claim was assigned Claim No. 958 and was in the aggregate amount of \$6,627,475.57, and was allocated \$4,905,048.57 as priority pursuant to section 503(b)(9) of the Bankruptcy Code and the balance, the sum of \$1,722,427.00, as a non-priority claim. The third proof of claim was assigned Claim No. 2295 and was also in the aggregate amount of \$6,627,475.57, and was also allocated \$4,905,048.57 as priority pursuant to section 503(b)(9) of the Bankruptcy Code and the balance, the sum of \$1,722,427.00, as a non-priority claim.

2. Notwithstanding the filing of the three (3) proofs of claim, Onkyo only asserts a claim in the aggregate amount of \$6,627,475.57 against the Debtor, allocated \$4,905,048.57 as

priority pursuant to section 503(b)(9) of the Bankruptcy Code and the balance, the sum of \$1,722,427.00, as a non-priority claim.

3. In the Motion, the Debtor apparently recognizes the duplicative nature of the claims filed by Onkyo and, by its objection, seeks to modify and/or disallow the three (3) proofs of claims so that Claim No. 128 would survive in the aggregate amount of \$4,905,048.57; Claim No. 2295 would survive but be reduced to the aggregate amount of \$1,722,427.00; and Claim No. 958 would be disallowed in its entirety.

4. While Onkyo agrees that the resolution proposed by the Debtor would eliminate the duplicative nature of the three (3) proofs of claim and leave Onkyo with a claim against the Debtor in the aggregate amount of \$6,627,475.57, Onkyo, for internal business reasons, and based upon the filing requests that the three (3) proofs of claim be modified as follows: Claim No. 128 would survive but be reduced to the aggregate amount of \$3,927,332.07 and be supported by the invoices attached to such claim with the exception of the invoices set forth on Schedule "A" hereto; Claim No. 958 would survive but be reduced to the aggregate amount of \$977,716.50 and be supported by the invoices set forth on Schedule "A" hereto; and Claim No. 2295 would survive but be reduced to the amount of \$1,722,427.00 (similar to the Debtor's proposal) and be supported by the invoices attached to such claim with the exception of the invoices attached to Claim No. 128. Onkyo's requested resolution would leave Onkyo with a total asserted claim of \$6,627,475.57, the same as proposed by the Debtor, and would allocate and identify the invoices supporting each of the proofs of claim. The only difference between the two proposals is that under Onkyo's request, three (3) proofs of claim would survive, rather than two (2) as proposed by the Debtor.

5. As set forth above, Onkyo's proposed resolution achieves the same objective as sought by the Debtor in that it reduces Onkyo's total claim to the aggregate sum of \$6,627,475.57, the same amount as proposed by the Debtor, and thereby eliminates the duplicate claims. Onkyo is hopeful of having discussions with the Debtor prior to this matter being adjudicated by the Court in an effort to reach a consensual resolution of this matter.

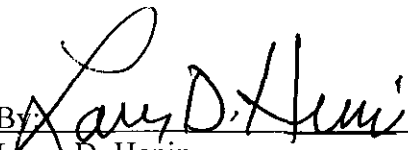
6. Onkyo reserves the right to amend, modify or supplement this Response prior to a determination being made by the Court regarding this matter.

WHEREFORE, Onkyo respectfully requests that the Court modify and disallow the three (3) proofs of claim filed by Onkyo against the Debtor in the manner requested by Onkyo as set forth herein and grant such other and further relief as the Court deems appropriate.

Dated: May 19, 2009  
New York, New York

Respectfully submitted,

EDWARDS ANGELL PALMER & DODGE LLP  
Attorneys for Onkyo USA Corporation  
750 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 308-4411  
Facsimile: (212) 308-4844

By:   
Larry D. Henin  
A Member of the Firm

**Schedule A**

Invoice #	Order #	Invoice Date	Due Date	Original \$	Balance \$
1114832	2170020	10/21/2008	11/15/2008	16,575.00	16,575.00
1114958	2170025	10/22/2008	11/16/2008	123,296.00	123,296.00
1114848	2170026	10/22/2008	11/16/2008	95,958.00	95,958.00
1114879	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114880	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114881	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114882	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114883	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114898	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114959	2170018	10/22/2008	11/16/2008	45,743.00	45,743.00
1114951	2170018	10/22/2008	11/16/2008	31,025.00	31,025.00
1114956	2170019	10/22/2008	11/16/2008	27,937.00	27,937.00
1114850	2170020	10/22/2008	11/16/2008	25,375.00	25,375.00
1114960	2170024	10/22/2008	11/16/2008	23,156.00	23,156.00
1114849	2172121	10/22/2008	11/16/2008	15,080.00	15,080.00
1114955	2172120	10/22/2008	11/16/2008	13,050.00	13,050.00
1114954	2170018	10/22/2008	11/16/2008	5,278.00	5,278.00
1114851	2171716	10/22/2008	11/16/2008	4,350.00	4,350.00
1114957	2171716	10/22/2008	11/16/2008	3,675.00	3,675.00
1114950	2170019	10/22/2008	11/16/2008	2,975.00	2,975.00
1114847	2159560	10/22/2008	11/16/2008	1,919.50	1,919.50
1115183	2170023	10/24/2008	11/18/2008	82,786.00	82,786.00
1115177	2170017	10/24/2008	11/18/2008	17,458.00	17,458.00
					977,716.50

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:

CIRCUIT CITY STORES, INC, *et al.*,

Debtors.

Chapter 11

Case No. 08-35653 (KRH)

Jointly Administered

**CERTIFICATE OF SERVICE REGARDING RESPONSE OF  
ONKYO USA CORPORATION TO DEBTORS' FOURTH OMNIBUS  
OBJECTION TO CERTAIN DUPLICATIVE CLAIMS**

Larry D. Henin, a member of the bar of the State of New York, hereby certifies that I caused a copy of the annexed Response of Onkyo USA Corporation to Debtors' Fourth Omnibus Objection To Certain Duplicative Claims to be served on May 19, 2009, by Federal Express next day early delivery, to the following:

Skadden, Arps, Slate, Meagher & Flom, LLP  
One Rodney Square  
Wilmington, DE 19899-0636  
Attn: Gregg M. Galardi  
Ian S. Fredericks

Skadden, Arps, Slate, Meagher & Flom, LLP  
333 West Wacker Drive  
Chicago, IL 60606  
Attn: Chris L. Dickerson

McGuireWoods LLP  
One James Center  
901 E. Cary Street  
Richmond, VA 23219  
Attn: Dion W. Hayes  
Douglas M. Foley

Dated: May 19, 2009

EDWARDS ANGELL PALMER & DODGE LLP  
Attorneys for Onkyo USA Corporation  
750 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 308-4411  
Facsimile: (212) 308-4844

By:   
Larry D. Henin

A Member of the Firm